

GENERAL FUND REVENUE SUMMARY

The FY 2016 Proposed General Fund Budget includes \$170,651,574 in revenue, an increase of \$3,082,059 (1.8%) from the FY 2015 Adopted Budget. In addition, the Proposed Budget incorporates \$1,000,000 in anticipated fund balance, a reduction of \$340,438, in line with the Board of Supervisors' and County Administrator's directive to incrementally eliminate this use of funds in the annual budget. Overall, the FY 2016 General Fund Proposed Budget anticipates an increase of \$0.007 to the general real estate tax rate, as anticipated in the two-year budget, to fund increases in fixed and mandated costs. The following section provides an overview of General Fund revenue by source category including local revenue, state revenue, federal revenue, and intergovernmental revenue.

Description	FY 2014 Actual	FY 2015 Adopted	FY 2016 Draft	FY 2016 Proposed	FY 2015-16 Change
<u>Local Revenue</u>					
General Property Taxes	\$115,497,679	\$118,040,821	\$120,057,891	\$120,566,027	\$2,525,206
Other Local Taxes	14,327,265	14,320,000	14,572,500	14,497,500	177,500
Permits, Fees & Licenses	1,418,325	1,268,195	1,268,195	1,510,679	242,484
Fines and Forfeitures	499,745	457,850	457,850	457,300	(550)
Use of Money & Property	326,661	346,149	346,149	346,149	0
Charges for Services	981,431	1,083,622	1,126,097	1,085,842	2,220
<u>Misc/Recovered Costs</u>	<u>810,729</u>	<u>542,893</u>	<u>542,893</u>	<u>561,038</u>	<u>18,145</u>
Subtotal, Local Revenue:	\$133,861,835	\$136,059,530	\$138,371,575	\$139,024,535	\$2,965,005
State Revenue:	\$27,002,405	\$26,466,822	\$26,466,822	\$26,837,845	371,023
<u>Federal Revenue:</u>	<u>3,471,985</u>	<u>2,023,401</u>	<u>2,028,455</u>	<u>2,132,377</u>	<u>108,976</u>
Subtotal, State & Federal:	\$30,474,390	\$28,490,223	\$28,495,277	\$28,970,222	\$479,999
Intergovernmental Revenue:	\$2,006,962	\$1,679,324	\$1,702,060	\$1,656,817	(\$22,507)
Use of Fund Balance:	<u>\$0</u>	<u>\$1,340,438</u>	<u>\$1,000,000</u>	<u>\$1,000,000</u>	<u>(\$340,438)</u>
General Fund Total:	\$166,343,187	\$167,569,515	\$169,568,912	\$170,651,574	\$3,082,059

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Property Tax Revenue

Fauquier County's Tax Year runs concurrent with the Calendar Year. Property tax rates are adopted for the current year during the future year's budget process. Property tax rates are levied per \$100 of assessed value. Real property is assessed on a quadrennial basis and personal property tax is assessed on an annual basis.

The FY 2016 General Fund Proposed Budget includes an increase of \$0.007 in the general fund real estate tax rate to fund projected increases in fixed and mandated costs, while maintaining all other tax rates at their current level for Tax Year 2015. The proposed increase in the general real estate tax rate would increase the average residential tax bill by \$22 based on the average residential assessment of \$321,300.

As part of the FY 2015 budget process, the Board of Supervisors anticipated the establishment of a Stormwater Management Fee assessed on a per parcel basis, excluding incorporated towns. Subsequent to the budget adoption, the Stormwater Management fee with a countywide special taxing district and fee were established by the Board of Supervisors. The fee was first assessed as part of second-half tax billing cycle for Tax Year 2014.

Tax Year 2013-15 Property Tax Rates			
Description	Adopted Tax Year 2013	Adopted Tax Year 2014	Proposed Tax Year 2015 ¹
Real Estate – General	\$0.929	\$0.941	\$0.948
Real Estate – Fire & Rescue	\$0.045	\$0.045	\$0.045
Real Estate – Conservation Easement District	\$0.006	\$0.006	\$0.006
Stormwater Management Fee ²	n/a	\$13.64	\$13.64
Bethel Academy Street Improvement District Levy ³	\$522.06	\$522.06	\$522.06
Marshall Electric Light and Business Improvement District Levy	\$0.005	\$0.005	\$0.005
Personal Property – General	\$4.650	\$4.650	\$4.650
Personal Property – Fire & Rescue	\$0.250	\$0.250	\$0.250
Business Furniture, Fixtures, & Equipment	\$2.300	\$2.300	\$2.300
Motor Homes & Campers	\$1.500	\$1.500	\$1.500
Motor Vehicle Carriers (30+ Passengers)	\$1.000	\$1.000	\$1.000
Mobile Homes	\$0.980	\$0.992	\$0.999
Machinery & Tools	\$2.300	\$2.300	\$2.300
Aircraft ⁴	\$0.001	\$0.001	\$0.001
Specially Equipped Handicap Vehicles	\$0.050	\$0.050	\$0.050

¹The County Administrator will advertise an overall real estate tax rate for Tax Year 2015 of \$1.002 to allow the Board of Supervisors the utmost flexibility when considering the proposed budget.

²The Stormwater Management Fee is a countywide special assessment, on a per parcel basis with the exception of any parcels excluded by act of the Board of Supervisors.

³The Bethel Academy levy consists of a special assessment on lots located within the special tax district.

⁴Aircraft stored at the Warrenton-Fauquier Airport are subject to a special maintenance fee assessment.

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Local Revenue

The FY 2016 Proposed Budget includes \$139,024,535 in local revenue, or 81% of all General Fund revenue, an increase of \$2,965,005 from the FY 2015 Adopted Budget. Local revenue includes general property taxes; other local taxes; permits, fines, and licenses; fines and forfeitures; use of money and property; charges for services; and miscellaneous revenues and recovered costs.

General Property Taxes

The FY 2016 Proposed Budget includes \$120,566,027 in property tax revenue, an increase of \$2,525,206 from the FY 2015 Adopted Budget. The FY 2016 Proposed Budget includes an increase of \$0.007 in the general fund real estate tax rate to fund projected increases in fixed and mandated costs. Increased real estate and personal property tax revenue reflects observed and anticipated moderate growth in the County's taxable base. Decreases in public service real estate tax revenue are based on lowered assessments as assessed by the State Corporation Commission.

Description	FY 2014 Actual	FY 2015 Adopted	FY 2016 Draft	FY 2016 Proposed	FY 2015-16 Change
Real Estate	\$89,715,558	\$91,281,279	\$92,595,349	\$92,972,886	\$1,691,607
Public Service	6,031,072	6,303,082	6,303,082	6,069,681	(233,401)
Personal Property	17,054,897	17,583,000	18,286,000	18,650,000	1,067,000
Rollback Taxes	116,885	30,000	30,000	30,000	0
Bethel Academy	57,487	58,460	58,460	58,460	0
Delinquent Real Property	1,112,678	1,300,000	1,300,000	1,300,000	0
Delinquent Public Service	0	20,000	20,000	20,000	0
Delinquent Personal Prop	122,193	245,000	245,000	245,000	0
Penalties	837,710	800,000	800,000	800,000	0
Interest	449,199	\$420,000	420,000	420,000	0
Total:	\$115,497,679	\$118,040,821	\$120,057,891	\$120,566,027	\$2,525,206

Other Local Taxes

The FY 2016 Proposed Budget includes \$14,497,500 in the other local taxes category. Increased sales tax revenue reflects observed and anticipated growth in collections. Adjustments to recordation revenues are based on current and prior year actual collections.

Description	FY 2014 Actual	FY 2015 Adopted	FY 2016 Draft	FY 2016 Proposed	FY 2015-16 Change
Sales Tax (Local)	\$7,558,981	\$7,625,000	\$7,850,000	\$8,000,000	\$375,000
Utility Tax	1,453,343	1,400,000	1,400,000	1,400,000	0
Utility Consumption Tax	196,710	190,000	190,000	190,000	0
BPOL Tax	1,436,850	1,355,000	1,355,000	1,355,000	0
Auto Decals	1,826,612	1,790,000	1,790,000	1,790,000	0
Bank Stock Tax	115,785	130,000	130,000	130,000	0
Record Tax/Fees (Deeds)	1,487,129	1,700,000	1,725,000	1,500,000	(200,000)
Record Tax/Fees (Wills)	169,544	40,000	42,500	42,500	2,500
Transient Occupancy Tax	82,311	90,000	90,000	90,000	0
Total:	\$14,327,265	\$13,745,000	\$14,572,500	\$14,497,500	\$177,500

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Permits, Fees & Licenses

The FY 2016 Proposed Budget includes \$1,510,679 in permits, license and fees. Increased Community Development fee revenue is based on current and prior years' collections, as well as fee schedule adjustments. In addition, the proposed budget includes state primary election fees based on the state-level election cycle.

Description	FY 2014 Actual	FY 2015 Adopted	FY 2016 Draft	FY 2016 Proposed	FY 2015-16 Change
Dog Tags	\$35,351	\$40,000	\$40,000	\$35,000	(\$5,000)
Land Use Fees	10,573	11,250	11,250	11,250	0
Transfer Fees	2,121	2,500	2,500	2,500	0
Concealed Weapon Permits	11,054	10,000	10,000	10,000	0
Police Background Checks	28,680	20,000	20,000	20,000	0
State Primary Fees	0	0	0	10,500	10,500
Community Develop Fees	1,330,545	1,184,445	1,184,445	1,421,429	236,984
Total:	\$1,418,325	\$1,268,195	1,268,195	\$1,510,679	\$242,484

Fines and Forfeitures

The fines and forfeitures category consists mainly of fine revenue collected by the courts system. The FY 2016 Proposed Budget includes decreases in zoning violation fines revenue based on current and prior years' collections.

Description	FY 2014 Actual	FY 2015 Adopted	FY 2016 Draft	FY 2016 Proposed	FY 2015-16 Change
Local Fines	\$467,737	\$450,000	\$450,000	\$450,000	\$0
Court Judgment Proceeds	1,642	800	800	800	0
Zoning Violation Fines	200	1,050	1,050	500	(550)
Sheriff/Seizure Forfeitures	22,488	0	0	0	0
Interest on Local Fines	7,678	6,000	6,000	6,000	0
Total:	\$499,745	\$457,850	\$457,850	\$457,300	(\$550)

Use of Money and Property

Use of money and property consists mainly of interest income earned on the County's cash balances. The FY 2016 Proposed Budget anticipates no adjustments in use of money and property.

Description	FY 2014 Actual	FY 2015 Adopted	FY 2016 Draft	FY 2016 Proposed	FY 2015-16 Change
Interest Income - General Fund	\$75,324	\$125,000	\$125,000	\$125,000	\$0
Gain (Loss) on Investments	27,850	0	0	0	0
Sale of Equip/Vehicles	0	0	0	0	0
Rental of County Property	42,941	43,760	43,760	43,760	0
Rental Health Department	25,700	25,700	25,700	25,700	0
Rental of Armory	20,500	16,000	16,000	16,000	0
Rental Hospital Hill Property	134,346	135,689	135,689	135,689	0
Total:	\$326,661	\$346,149	\$346,149	\$346,149	\$0

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Charges for Services

Charges for services include the County's share of fees for processing court filings, as well as usage and late fees for various County functions. The FY 2016 Proposed Budget includes the full year implementation of the fire and life safety program fee schedule, which is intended to offset the Fire Marshal position in the Department of Fire, Rescue, and Emergency Management. Decreases in Excess and Remote Access Clerk Fees are based on prior and current years' collections.

Description	FY 2014 Actual	FY 2015 Adopted	FY 2016 Draft	FY 2016 Proposed	FY 2015-16 Change
Excess Fees	\$65,632	\$110,000	\$110,000	\$80,000	(\$30,000)
Remote Access Clerk Fee	9,402	20,000	20,000	10,000	(10,000)
Sheriff Fees	3,742	3,742	3,742	3,742	0
Law Library Fees	11,614	11,500	11,500	11,750	250
Local Cost	26,403	40,000	40,000	40,000	0
Detention Fee	3,966	4,500	4,500	4,500	0
Inmate Processing Fee	11,126	10,000	10,000	10,000	0
Commonwealth's Atty Fees	6,441	6,000	6,000	6,000	0
County Attorney Fees	49,868	8,000	8,000	8,000	0
Corr. & Detention Charges	59,859	53,000	53,000	53,000	0
Street Signs	2,448	900	900	995	95
Fingerprinting Fees	6,240	9,000	9,000	9,000	0
Fire Marshal Fees	0	66,800	109,275	109,275	42,475
Inmate DNA	947	500	500	900	400
Courtroom Security	165,059	165,000	165,000	165,000	0
Parks & Recreation	471,580	488,680	488,680	488,680	0
Library Fees	76,004	78,000	78,000	77,000	(1,000)
Sales of Tax Maps	0	0	0	0	0
Sales of GIS Maps	11,100	8,000	8,000	8,000	0
Total:	\$981,431	\$1,083,622	\$1,126,097	\$1,085,842	\$2,220

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Miscellaneous Revenue & Recovered Costs

Miscellaneous revenue consists of revenue that does not correlate with other classifications. Recovered costs include reimbursements from outside organizations for services provided by the County. Decreases in Human Resources background checks revenue is based on prior and current years' collections. Town election reimbursements are collected by the County Registrar related to elections held by the incorporated towns within the County based on those election cycles. Adjustments to miscellaneous revenue is based on prior and current years' collections.

Description	FY 2014 Actual	FY 2015 Adopted	FY 2016 Draft	FY 2016 Proposed	FY 2015-16 Change
Miscellaneous Donations	\$15,184	\$1,500	\$1,500	\$1,500	\$0
Admin Fees - Debt Set-Off	67,922	70,000	70,000	70,000	0
Lien Fees - Treasurer	45,606	41,100	41,100	41,100	0
Lien Fees - County Attorney	4,735	2,000	2,000	2,000	0
Comm Atty Collection Fees	153,561	117,000	117,000	117,000	0
Circuit Court Collections	961	1,000	1,000	1,000	0
Gen. District Court Collections	3,475	3,500	3,500	3,500	0
J&DR Court Collections	287	250	250	250	0
HR Background Checks	22,957	40,000	40,000	25,000	(15,000)
Wellness Dollars	25,000	25,000	25,000	25,000	0
HR Miscellaneous Revenue	33,290	15,681	15,681	15,681	0
Town Election Reimb	4,203	0	0	13,000	13,000
Town Code Red Reimb	5,000	5,000	5,000	5,000	0
Insurance Recoveries	25,745	0	0	0	0
Miscellaneous Revenue	80,677	60,000	60,000	80,145	20,145
Canteen Medical Reimb.	4,989	6,500	6,500	6,500	0
Process and Service Fees	2,395	0	0	0	0
Home Incarceration Fees	22,518	22,000	22,000	22,000	0
Jail Boarding - Other Gov	0	0	0	0	0
Other Government Charges	10,500	10,500	10,500	10,500	0
Work Release	60,408	65,000	65,000	65,000	0
CSA Refunds	164,911	10,000	10,000	10,000	0
Warr Comm Ctr Recovered Costs	21,639	19,000	19,000	19,000	0
Radio Reimb - Culpeper/Rapp	28,280	25,862	25,862	25,862	0
Misc Recoveries	6,486	2,000	2,000	2,000	0
Total:	\$810,729	\$542,893	\$542,893	\$561,038	\$18,145

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State Revenue

The County receives a variety of funding from the State, principally classified as non-categorical aid, shared expenses, and categorical aid. The FY 2016 Proposed Budget includes \$26,837,845 in state revenue, or 15.7% of total General Fund revenue.

Non-Categorical Aid

This category consists of taxes imposed by the State and shared with the County using a variety of distribution formulas. Decreases in communications tax revenues are based on prior and current years' collections.

Description	FY 2014 Actual	FY 2015 Adopted	FY 2016 Draft	FY 2016 Proposed	FY 2015-16 Change
Rolling Stock Tax	\$92,547	\$93,000	\$93,000	\$93,000	\$0
Mobile Home Titling Tax	27,198	20,000	20,000	20,000	0
Rental Car Tax	12,343	10,000	10,000	10,000	0
Personal Property Tax Relief	13,657,536	13,657,510	13,657,510	13,657,510	0
Communication Tax	2,912,157	3,000,000	3,000,000	2,900,000	(100,000)
Pari-mutuel Wagering Tax	510	0	0	0	0
Total:	\$16,702,291	\$16,780,510	\$16,780,510	\$16,680,510	(\$100,000)

Shared Expenses

Shared expenses represent funding administered by the State Compensation Board for constitutional officers and agencies of the County. The FY 2016 Proposed Budget anticipates an increase in funding for the Commonwealth's Attorney based on the current year approved allocated funding.

Description	FY 2014 Actual	FY 2015 Adopted	FY 2016 Draft	FY 2016 Proposed	FY 2015-16 Change
Commonwealth's Attorney	\$471,601	\$480,604	\$480,604	\$488,127	\$7,523
Sheriff	3,468,265	3,465,620	3,465,620	3,465,620	0
Commissioner of the Revenue	177,479	176,444	176,444	176,444	0
Treasurer	143,721	148,699	148,699	148,699	0
Registrar	46,533	64,111	64,111	64,111	0
Clerk of the Court	466,145	484,991	484,991	484,991	0
Adult Confinement – Detention	199,740	225,000	225,000	225,000	0
Total:	\$4,973,484	\$5,045,469	\$5,045,469	\$5,052,992	\$7,523

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Categorical Aid

Categorical aid consists of funding from the State that has been designated for a specific purpose. This category includes funding for welfare, social services and the State-mandated Comprehensive Services Act for At-Risk Youth (CSA). Disbursements under these programs are calculated using a shared cost formula established by the Code of Virginia. Also included is funding for the County's library system, reimbursements for circuit court juries, and funding for criminal system diversion programs. The FY 2016 Proposed Budget anticipates an across-the-board reduction to State locality aid in the amount of \$178,837 that was adopted by the General Assembly for the FY 2015 – 2016 biennium. The FY 2016 Proposed Budget includes increased CSA revenue based on proposed Department of Social Services program expenses, as well as increased Armory recovery cost from the state based on adjustments in the shared cost formula.

Description	FY 2014 Actual	FY 2015 Adopted	FY 2016 Draft	FY 2016 Proposed	FY 2015-16 Change
Social Services	\$1,131,308	\$1,343,256	\$1,343,256	\$1,343,256	\$0
Comprehensive Services Act	1,822,156	1,913,225	1,913,225	2,539,475	626,250
Welfare to Work	6,982	0	0	0	0
Bright Stars Initiative	54,000	54,000	54,000	54,000	0
Recordation Tax	421,431	450,000	450,000	450,000	0
Jury Duty Reimbursement	28,723	30,000	30,000	30,000	0
Adult Court Services – Pretrial	239,514	245,414	245,414	245,647	233
Community Corrections	256,728	259,282	259,282	259,799	517
Prisoner Transportation	4,631	15,000	15,000	15,000	0
Juv. Comm Crime Control	36,836	36,836	36,836	36,836	0
E-911 Wireless Program	132,625	108,272	108,272	108,272	0
Armory	8,750	8,750	8,750	24,350	15,600
Library Aid	151,041	154,808	154,808	154,545	(263)
Commissioner of the Arts	5,000	5,000	5,000	5,000	0
Virginia Tourism Corp Grant	2,868	0	0	0	0
State Revenue Reduction	0	0	0	(178,837)	(178,837)
Miscellaneous	57,567	17,000	17,000	17,000	0
Total:	\$4,360,160	\$4,640,843	\$4,640,843	\$5,104,343	\$463,500

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Federal Revenue

This category consists principally of Federal funding for community welfare programs. Additional revenue may be realized during the course of the fiscal year through various supplemental grant awards. The FY 2016 Proposed Budget includes increases in welfare administration revenue based on an increased reimbursement rate for the federal funding formula. Increases in public safety funding is related to Federal pass-through grant funding that is allocated on an annual basis by the State, according to a jurisdictional funding formula.

Description	FY 2014 Actual	FY 2015 Adopted	FY 2016 Draft	FY 2016 Proposed	FY 2015-16 Change
Welfare Administration	\$2,346,205	\$1,873,649	\$1,873,649	\$1,977,571	\$103,922
Public Safety	224,669	149,752	154,806	154,806	5,054
Agricultural Development	1,543	0	0	0	0
Community Development	856,978	0	0	0	0
Miscellaneous	42,590	0	0	0	0
Total:	\$3,471,985	\$2,023,401	\$2,028,455	\$2,132,377	\$108,976

Intra-Governmental Transfers

The FY 2016 Proposed Budget includes a number of transfers from County special revenue funds to support government operations: transfers from the Volunteer Fire and Rescue Association (VFRA) Fund support career staff operations and management; transfers from the Ambulance Revenue (ARR) Fund supports career emergency services staffing including three 24-hour emergency services units; and transfers from the Stormwater Management Fund support costs to implement the state-mandated program within the Department of Community Development. Increases in the VFRA transfer amount are based on adjustments in salaries and benefits for the related positions. Decreases in the ARR transfer amount relates to lower than anticipated revenue from ambulance billing, limiting the fund's ability to fully fund the cost of the 24-hour units.

Description	FY 2014 Actual	FY 2015 Adopted	FY 2016 Draft	FY 2016 Proposed	FY 2015-16 Change
Volunteer Fire & Rescue Fund	\$166,619	\$173,617	\$175,038	\$175,038	\$1,421
Ambulance Revenue Fund	1,110,409	1,143,136	1,164,451	1,119,208	(23,928)
Stormwater Management Fund	0	362,571	362,571	362,571	0
Capital Improvement Fund	729,934	0	0	0	0
Total:	\$2,006,962	\$1,679,324	\$1,702,060	\$1,656,817	\$22,507

